

STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

3321 Power Inn Road, Suite 210  
Sacramento, California 95826  
Telephone: (916) 227-6748  
Facsimile: (916) 227-6746  
[www.boe.ca.gov](http://www.boe.ca.gov)



BETTY T. YEE  
First District, San Francisco

BILL LEONARD  
Second District, Ontario/Sacramento

MICHELLE STEEL  
Third District, Rolling Hills Estates

JUDY CHU, Ph.D.  
Fourth District, Los Angeles

JOHN CHIANG  
State Controller

RAMON J. HIRSIG  
Executive Director

November 18, 2009

Judy Parker  
California Department of Corrections  
P. O. 276088  
Sacramento, CA 95827

RE: SR KH 28-813928

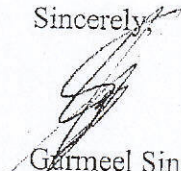
Dear Ms. Parker:

Enclosed is a copy of the audit working papers for your records.

The results of the audit report show a tax liability of \$0.00. Interest and penalty (if any) will be calculated and included on the report, which will be mailed to you in the near future. Interest accrues monthly on the outstanding tax balance for each reporting period in which a liability is due. Enclosed is BOE 1 "Audit Payment Form" in the event you would like to make a payment before you receive the "Notice of Determination" requesting payment on the tax liability established on the above referenced account.

The working papers and related report has been turned in, and is subject to review as we discussed earlier. Please review the working papers and if you have any questions in regards to this, please feel free to telephone me at (916) 803- 1734.

Sincerely,

  
Garneel Singh  
Senior Tax Auditor

Enclosure

Results

State of California  
Board of Equalization

Date: 11/18/2009  
Account Number: SR KH 28-813928

[illegible]

PRINT DATE 11/18/2009

## Taxable Sales Reconciliation

SCH. 12A
SR KH 28-813928
GURMEEL SINGH
11/18/09

REF	A	B	C	D	E	F	G
			<S/J>	<P/J>	(C+D)	<414M>	(E-F)
	Period		Recorded Taxable Sales	Recorded Use Tax Measure	Recorded Taxable Measure	Reported Taxable Measure	Difference
1							
2	3Q-06		82,803	2,032	84,835	84,834	1
3	4Q-06		79,169	289	79,458	79,459	-1
4	1Q-07		68,470	398	68,868	68,867	1
5	2Q-07		65,619	74	65,693	65,691	2
6	3Q-07		68,081	106	68,187	68,187	0
7	4Q-07		66,177	407	66,584	66,584	0
8	1Q-08		60,478	45	60,523	60,522	1
9	2Q-08		64,693	836	65,529	65,528	1
10	3Q-08		61,978	248	62,226	62,225	1
11	4Q-08		70,122	465	70,587	70,586	1
12	1Q-09		71,693	129	71,822	71,823	-1
13	2Q-09		69,905	-58	69,847	69,847	0
14	Totals		829,187	4,971	834,158	834,153	5

Recorded taxable sales from the sales journal were reconciled with reported taxable sales and no major differences were noted. Taxpayer uses a scanner system and scanner reports were verified and no error's were noted. Food Products deduction was verified and accepted based on reconciliation and scanner reports. Sales Tax was also included in total sales and later taken as a deduction.